RESOLUTION No 960
OF THE CABINET OF MINISTERS OF THE REPUBLIC OF KAZAKHSTAN

CONCERNING THE RATES OF EXCISE DUTIES ON IMPORTED EXCISABLE GOODS AND THE QUOTAS OF TRANSFER BY PHYSICAL PERSONS THROUGH THE CUSTOMS BOUNDARY OF THE REPUBLIC OF KAZAKHSTAN OF EXCISABLE GOODS WHICH ARE NOT SUBJECT TO EXCISE DUTIES

The 13th of July, 1995

In order to implement Edict No 2235 Which Has Force of Law of the President of the Republic of Kazakhstan, dated April 24, 1995 «Concerning Taxes and Other Compulsory Payments to the Budget» the Cabinet of Ministers of the Republic of Kazakhstan resolves:

1. That from the 15th of July 1995 the rates of excise duties shall be established on excisable goods which are imported to the customs territory of the Republic of Kazakhstan, in accordance with Supplement 1.

2. That the quotas shall be approved for transfer by physical persons through the customs boundary of excisable goods which are not subject to excise duties, in accordance with Supplement 2.

3. That the quotas of transfer of excisable goods shall be implemented from the 15th of July of 1995, except for the quotas of transfer of excisable goods under the following Codes of the Commodity Nomenclature for Foreign Economic Activities:

220300, 2204 (except for 220430), 2205, 2206, 2207, 2208, 2402, implemented from the 25th of April, 1995 by Resolution No 513 of the Cabinet of Ministers of the Republic of Kazakhstan, dated April 19, 1995 «Concerning the Rates of Excise Duties on Certain Types of Excisable Duties Imported to the Territory of the Republic of Kazakhstan», and also under the following Codes of Commodity Nomenclature for Foreign Economic Activities:

420310000, 4303, 650692000, 701321, 701331, 701391, 7113, 7114, 7116, 8703 implemented from the 12th of June, 1995 by Resolution No 798 of the Cabinet of Ministers of the Republic of Kazakhstan, dated June 8, 1995 «Concerning the Quotas of Transfer by Physical Persons Through the Customs Boundary of the Republic of Kazakhstan of Excisable Goods, Which are not Subject to Excise Duties».

4. That in relation to goods under the following codes of the Commodity Nomenclature for Foreign Economic Activities: 0301, 0302, 0303, 0304, 0305, 1604, 271000330, 271000350, 271000610, 271000650, 271000690, 420310000, 4301, 4302, 701321, 701331, 701391, 710239000, 7113, 7114, 7116, 9303, 9304, 9305, 940510500 (the nomenclature of goods is determined by both the code of the Commodity Nomenclature for Foreign Economic Activities, and the names of goods), imported in accordance with the contracts concluded and fully paid prior to the 15th of July, 1995, including those paid by any other legal entity either resident or non-resident of the Republic of Kazakhstan, and also through barter transactions, provided that the export

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supply was made in full volume prior to the 15th of July, 1995, the rates of excise duties shall apply which were current prior to the 15th of July, 1995.

5. That the following shall be recognised as invalid from the 15th of July, 1995:

Resolution No 644 of the Cabinet of Ministers of the Republic of Kazakhstan, dated July 27, 1993 «Concerning the Rates of Excise Duties on Goods Which are Imported from Beyond the Boundaries of the Member States of the Commonwealth of Independent States» (CAPG of the Republic of Kazakhstan, 1993, No 31, i. 357);

Resolution No 556 of the Cabinet of Ministers of the Republic of Kazakhstan, dated May 24, 1994 «Concerning the Introduction of Amendment to Resolution No 664 of the Cabinet of Ministers of the Republic of Kazakhstan, dated July 27, 1993» (CAPG of the Republic of Kazakhstan, 1994, N 23, i. 240);

Supplement N 1 «Rates of Excise Duties on Certain Types of Goods Imported to the Territory of the Republic of Kazakhstan» to Resolution No 513 of the Cabinet of Ministers of the Republic of Kazakhstan, dated April 19, 1995 «Concerning the Rates of Excise Duties on Certain Types of Excisable Goods»:

quotas of transfer under the following Codes of the Commodity Nomenclature for Foreign Economic Activities: 180631, 180632, 180690, 401110000, Group 57, 6911 of the Supplement «Quotas of Transfer by Physical Persons Through the Customs Boundary of the Republic of Kazakhstan of Excisable Goods, Which are not Subject to Excise Duties».

Prime Minister of the Republic of Kazakhstan
A. Kazhegheldin

Supplement N 1
to Resolution No 960 of the
Cabinet of Ministers of the
Republic of Kazakhstan,
dated July 13, 1995.

RATES OF EXCISE DUTIES

on excisable goods imported to the customs territory of the Republic of Kazakhstan

Code of the Commodity Nomenclature for Foreign Economic Activities	Name of Goods	Rates of Excise Duties in Per cent to the Customs Value and in ECU for unit of measurement
1	2	3
Of 0301, 0302, 0303, 0304, 0305, 1604 **	Sturgeon, salmon, roe of sturgeon and salmon, delicacies made of sturgeon and salmon and their caviar	100
2203 00	Beer	0.2 ecu/litre
Of 2204 (except for 2204 30) 2205, 2206 **	Wine, wine materials, champagne	0.8 ecu/litre
Of 2207, 2208 **	Consumable ethyl alcohol, ethyl alcohol purified, made of food raw materials***, fortified drinks, fortified juices, and balms, vodka, liqueuer and vodka products, cognacs	3.5 ecu/litre
2402 **	Tobacco products, other items containing tobacco	2.0 ecu/1000 pcs
Of 271000330 271000350 **	Petrol (except for aviation petrol)	20
Of 271000610 271000650 271000690 **	Diesel fuel	5
Of 420310000 **	Clothes of natural leather	50

Of 4301, 4302, 4303, 650692000	**	Curried and uncurried fur pelts (except for pelts of mole, rabbit, reindeer, sheep), items of natural fur including overcoats, short coats jackets, stoles, pelerines, boa, scarfs head-dress and collars, fur coats, cuts (except for items made of pelts of mole, rabbit, dog, reindeer, sheep), coats, short coats, jackets, stoles with trims of fur (except for fur of mole, rabbit, dog, reindeer and sheep)	50
Of 701321, 701331 701391, 940510500		Items of chrystal, chrystal light devices	50
Of 7113, 710239000 7114, 7116		Jewellery items made of gold platinum or silver	40
8703		Passenger cars	25
Of 9303, 9304, 9305	**	Fire and gas arms (except for that purchased for the needs of the bodies of the state power	40

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* Ecu shall be translated into Tenge at the rate of the National Bank of the Republic of Kazakhstan on the date to be determined for payment of customs duties by customs legislation.

** Nomenclature of goods shall be determined by both the Code of Commodity Nomenclature for Foreign Economic Activities and the Name of goods

*** Ethyl alcohol purified manufactured from food raw materials and intended for manufacturing of liqueuer and vodka products, fortified drinks, fortified juices, wine, balm, shall be shipped to to manufacturers without payment of excise duty, provided they have the licence to manufacture the indicated production.

Supplement N 2
to Resolution No 960 of the
Cabinet of Ministers of the
Republic of Kazakhstan,
dated July 13, 1995.

QUOTAS OF TRANSFER

by physical pernsons through the customs boundary of the Republic of Kazakhstan of excisable goods which are not subject to excise duties

Code of the Commodity Nomenclature for Foreign Economic Activities	Name of Goods	Quotas of Transfer
1	2	3
Of 0301, 0302, 0303, 0304, 0305, 1604	Sturgeon, salmon, roe of sturgeon and salmon, delicacies made of sturgeon and salmon and of their caviar	3 kg (net weight)*
2203 00	Beer	5 litres *
Of 2204 (except for 2204 30) 2205, 2206, 2207, 2208	Wine, wine materials, champagne cognac, consumable ethyl alcohol, ethyl alcohol purified made of food raw materials, fortified drinks, fortified juices, and balms, vodka, liqueuer and vodka products, cognacs	5 litres *
2402	Tobacco products, other items containing tobacco	1000 pcs
Of 271000330 271000350	Petrol (except for aviation petrol)	100 litres
Of 271000610 271000650 271000690	Diesel fuel	150 litres*
Of 420310000	Clothes of natural leather	3 items (sets)
Of 4301, 4302, 4303, 650692000	Curried and uncurried fur pelts (except for pelts of mole, rabbit,	3 items (sets)*

	reindeer, sheep), items of natural fur including overcoats, short coats jackets, stoles, pelerines, boa, scarfs head-dress and collars, fur coats, cuts (except for items made of pelts of mole, rabbit, dog, reindeer, sheep), coats, short coats, jackets, stoles with trims of fur (except for fur of mole, rabbit, dog, reindeer and sheep)	
Of 701321, 701331 701391, 940510500	Items of chrystal, chrystal light devices	3 sets *
Of 7113, 710239000 7114, 7116	Jewellery items made of gold platinum or silver	5 items*
8703	Passenger cars	1 piece **
Of 9303, 9304, 9305	Fire and gas arms (except for that purchased for the needs of the bodies of the state power	1 piece*

* The indicated quota shall be established for the total volume of imported goods without subdivision by Codes of the Commodity Nomenclature for Foreign Economic Activities. The list of imported goods which are not subject to excise duties in the volume of the import quota shall be determined at the discretion of the taxpayer.
The nomenclature of goods shall be determined by the Code of CN FEA and the name of goods.

** This quota shall not be subject to excise duties in the case of one person's import of one transport vehicle during one year, which is not subject to sale or transfer for ownership to use to any other person during two years from the moment of the customs registration.